## ABSTRACT OF THE DISCLOSURE

There is provided a signal processing apparatus that enables target devices to be controlled by operating elements to be set so as to match the user's feeling of operation, thus allowing a user to perform operations with ease. A signal from an external device (for example, a recorder) connected to one of a plurality of input ports which is connected to the external device is inputted to a corresponding one of a plurality of input channels through the connected input port. A plurality of faders correspond to the plurality of input channels, respectively. Based on an operation of each fader, a GPII/O transmits a control signal to one of the external devices to be controlled by the operated fader, to control the external device. The external device to be controlled by each fader is determined based on the connections between the input ports and the input channels. For example, if any input port is patched to an input channel corresponding to the operated fader and is set for a fader start/stop, the external device connected to a GPIout set in association with the patched input port is selected as the device to be controlled by the operated fader.